

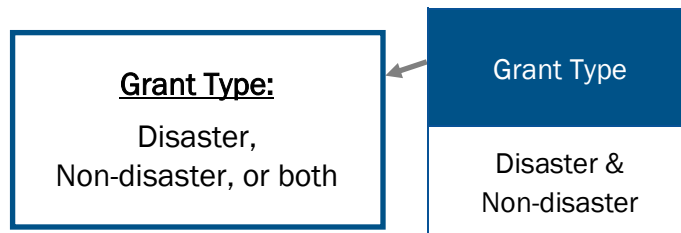
# Grant File Documentation & Recordkeeping

There are a number of different types of records which are covered throughout the grants management life cycle. These records must be retained and available to the federal government as a part of federal rules and regulations incorporated into the terms of the Federal grant award ([2 CFR §200.334 Retention requirements for records.](#)).



## How to use this Tool?

Throughout this tool, there will be several recommended documentation types (documents, forms, templates, etc.) that a recipient should keep in their grant file. The information for each type will be displayed as follows:



**Disaster** grants provide funds to assist communities in responding to and recovering from Presidential-declared major disasters

**Non-disaster** grants provide funds to support citizens and first responders. Some examples may include: cybersecurity, public transportation systems, firefighters and law enforcement, training, etc.

## Navigation

The tabs located on the right side of the tool are bookmarks that are displayed by the different phases of the grants management lifecycle. Click on the tab to jump to that specific location within the tool.

## Notes:

The notes section provides additional helpful information about the documentation requirement.

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# Grant File Documentation & Recordkeeping

## Resources

The blue mouse icon will highlight recommended reference materials such as documents, web tools, or templates that will assist with the development of the required documentation in the grant file.



### Resource(s):

- [Preparedness Grants Manual](#)
- [Sample checklist](#)

Please also be sure to refer to the following resources for more information:

- [Grants Management Technical Assistance \(GMTA\) Resource Center](#)
- [Preparedness Grants Manual](#)
- [Public Assistance Program and Policy Guide](#)
- [DHS Standard Terms and Conditions](#)
- [New Recipients of Disaster Grants Guide](#)
- [Assistance to Firefighters Grants](#)

## Additional Information



3 years  
minimum

All of the following documents/forms may not apply to every grant program, but every item that does pertain to a program must be retained for a **minimum of 3 years** from the date of submission of the final *federal financial report (SF-425)* per ([2 CFR §200.334 Retention requirements for records.](#)). ***There are several exceptions to this rule (ex: records for real property and equipment). Please be sure to consult with your Grants Management Specialist or Program Analyst to learn more about what your program requirements are.***



Memo for  
the record

As a recommended practice, recipients should include in their official grant file a “memo for the record” which lists the location where the documents can be found and cross-references other relevant information, as necessary.



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# Grant File Documentation & Recordkeeping Content Outline

## Pre-Award

- [Non-disaster Application Documentation](#)
- [Disaster Application Documentation](#)
- [Budget Worksheet/Budget Narrative](#)
- [Budget Information - Non-Construction Programs \(SF-424A\)](#)
- [Budget Information - Construction Programs \(SF-424C\)](#)
- [Budget/Cost Review](#)
- [Assurances](#)
- [State Administrative Plans](#)
- [Notice of Award \(NOA\) and Terms & Conditions](#)

## Foundations

- [Policies and Procedures](#)

## Award Determinations and Obligation

- [Official Award Package](#)
- [Initial Award or Obligating Document \(FF 76-10\) with Agreement Articles](#)

## Post-Award Management and Implementation

- [Source Documentation](#)
- [Performance Progress Report \(PPR\)](#)
- [Bi-Annual Strategy Implementation Report \(BSIR\)](#)
- [Procurement Documentation](#)
- [Monitoring](#)
- [Amendments/Revisions](#)
- [Real Property Status Report \(SF-429\)](#)
- [Tangible Personal Property Report \(SF-428\)](#)
- [Request for Advance or Reimbursement \(SF-270\)](#)
- [Additional Reports](#)

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# Grant File Documentation & Recordkeeping Content Outline, Cont'd

## Closeout

- [Final Closeout Reports](#)
  - Final Performance Progress Report (PPR)
  - Final Financial Report (SF-425)
  - Tangible Personal Property Report (SF-428)
  - Biannual Strategy Implementation Report (BSIR)
- [Sub-Recipient Closeout](#)
- [Qualitative Narrative](#)
- [Disposition of Real Property/Equipment/Supplies](#)
- [Report of Inventions, Patents, and Copyrights](#)
- [Closeout Summary Letter](#)

## Audits

- [Single Audit](#)

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# Pre-Award Application

## Non-disaster Application Documentation

Examples:

- Approval letter
- Notice of Funding Opportunity (NOFO)
- Scope of Work/Statement of Work (SOW)
- Sub-grant letter, files, and application
- SF-424, Application for federal Assistance
- Grants.gov Lobbying Form
- Certification Regarding Lobbying
- Project Worksheet
- Non-construction forms (i.e., SF-424A and SF-424B) or construction forms (i.e., SF-424C and SF-424D)
- Disclosure of Lobbying Activities (SF-LLL)
- Negotiated Indirect Cost Rate Agreement (NICRA)
- Schedule of expenditures
- Staffing Plan

Note(s):

- See the *FEMA Preparedness Grants Manual* for a list of Non-disaster specific grant programs.



Resource(s):

- [Preparedness Grants Manual](#)

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# Pre-Award Application

## Disaster Application Documentation

### Examples:

- Declaration Notice
- Programmatic Plans
- SF-424, Application for federal Assistance
- Administrative Plans
- Mitigation Plans
- Other Needs Assistance (ONA) Administrative Option Selection Form
- FEMA State/Territory/Tribe Agreement (FSA/FTA)

### Note(s):

- See the *New Recipients of Disaster Grants Guide* for a list of Disaster specific grant programs .



### Resource(s):

- [New Recipients of Disaster Grants Guide](#)

## Budget Worksheet/Budget Narrative

- Applicant must provide a detailed budget and narrative for use of the funds requested.

## Budget Information - Non-Construction Programs ([SF-424A](#))

- The SF-424A is used to budget and request grant funds for non-construction programs. The federal awarding agencies and Office of Management and Budget (OMB) use information reported on this form for general management of federal assistance awards programs.

Grant Type

Disaster

Grant Type

Disaster &  
Non-disaster

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## Budget Information - Construction Programs ([SF-424C](#))

- The SF-424C is used only in construction grant applications and repair, renovation, and modernization grant applications.

Grant Type

Disaster &  
Non-disaster

## Budget/Cost Review

- A budget/cost review determines if the estimated costs are allocable, allowable, and reasonable according to the FEMA program guidance and regulations and [2 CFR Part 200](#). Categories that may be reviewed include:

- Personnel
- Fringe Benefits
- Indirect Costs
- Travel
- Equipment
- Supplies
- Contractual
- Other

Grant Type

Disaster &  
Non-disaster

## Assurances

- The Department of Homeland Security (DHS) identifies assurances that may be required when applying for federal funding. Below are some commonly used forms (*one of these two assurances is required with every application submission*).
  - Assurances for Non Construction Programs ([SF-424B](#))
  - Assurances for Construction Programs ([SF-424D](#))

Grant Type

Disaster &  
Non-disaster

### Note(s):

- Assurances are subject to changes. Please refer to the NOFO or speak with your Grants Management Specialist for an updated list of required assurances.

## State Administrative Plans

- Recipients must develop and submit to FEMA an administrative plan that describes how the recipient intends to administer the grant funding. Recipients must have a current administrative plan for each program approved by FEMA before receiving funds.

Grant Type

Disaster

*\*If applicable*



# FEMA

## Pre-Award Application

### Notice of Award (NOA) and Terms & Conditions

- The NOA may include both standard and special conditions that are considered necessary to attain the award's objectives, facilitate post-award administration, or otherwise protect the federal government's interests.

#### Grant Type

Disaster &  
Non-disaster

## Foundations

### Policies and Procedures

(in compliance with CFR and audit requirements)

- Recipients should establish and maintain policies and procedures that can be referenced throughout the grant project (see *recommended topics below*).

#### Grant Type

Disaster &  
Non-disaster

#### Note(s):

- Written policies and procedures are required by [2 CFR 200](#) (see references below).
- Procurement policies and procedures are crucial to program success.
- Auditors and monitoring staff will test recipient compliance with internal policies and procedures.



#### Resource(s):

- Topics to include in a policies and procedures manual (*strongly suggested*):
  - Financial management – [200.302\(b\)\(6\)](#) ([200.305](#) – Payment)
  - Federal payment – [200.305](#)
  - Allowable costs – [200.302 \(b\)\(7\)](#)
  - General procurement standards – [200.318](#) (proposed section [200.316](#) and [200.317](#))
  - Competition – [200.319\(c\)](#) (proposed section [200.318\(e\)](#))
  - Methods of procurement to be followed – [200.320](#) (proposed section [200.318](#))
  - Compensation – [200.430](#)
  - Travel costs – [200.475](#)



## Award Determinations and Obligation

### Official Award Package

*Award package contents may vary, but can include:*

- Original application documents, including any comments, amendments or supplemental documents created by the recipient, subrecipient and FEMA.
- Required forms, certification, and assurances. In the case of disaster related grants, this includes the executed Farm Service Agency (FSA), Other Needs Assistance (ONA), amendments thereto, etc.
- Approved award budget
- Records of negotiation\*
- Tribal state agreement
- Mitigation Plan (per 44 C.R.F §§ 206.434(b)(2); 201.6(a)(3).)
- Terms and conditions and all amendments, as well as project worksheets and all attachments\*

### Initial Award or Obligating Document (FF 76-10) with Agreement Articles

- This form is used to award funds to FEMA recipients and to finalize any subsequent agreement changes.

#### Grant Type

Disaster &  
Non-disaster

#### Grant Type

Non-disaster

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*\*If applicable*



# FEMA

# Post-Award Management and Implementation

## Source Documentation

- Recipients will be required to present source documentation during monitoring visits and audits.
- Examples:
  - Cancelled checks/external source (e.g., financial institution)
  - Time and attendance records
  - Payroll registers
  - Subrecipient award documents
  - Receipts
  - Invoices and purchase orders
  - Executed contracts
  - Travel authorization forms/travel vouchers
  - Federally approved indirect cost rate agreement
  - Fringe benefit rate
  - Advance payments with written justification
  - Insurance coverage

### Grant Type

Disaster &  
Non-disaster

### Note(s):

- *Track the overall budget with a cover sheet noting the authorized amount, expended amount, and available amount by category/line item to include tracking the federal and non-federal cost share.*

## Performance Progress Report (PPR)

- PPR is a standard performance progress reporting format used by federal agencies to collect performance information from recipients of federal funds awarded

### Grant Type

Disaster &  
Non-disaster

### Note(s):

- For general NOFO reporting requirements see: [Appendix I to Part 200—Full Text of Notice of Funding Opportunity](#) — Part F—Section 3: Reporting
- For your specific grant NOFO requirements, reference **Part F** in your grant's NOFO.
- PPRs must be submitted as directed by the awarding federal agency in the award document, typically quarterly, semiannually, or annually. Recipients need to plan for the due dates and pass-through entities need to make sure subrecipients submit reports with enough time for the pass-through entity to complete reports and get them into FEMA on time.

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## Bi-Annual Strategy Implementation Report (BSIR)

- The BSIR is to show the progress made towards meeting strategic goals and objectives on a bi-annual basis.

Grant Type

Non-disaster

## Procurement Documentation

- All procurement activity must be conducted in accordance with federal procurement standards (as applicable):  
[2 C.F.R. §§ 200.318 – 200.327](#).

Grant Type

Disaster &  
Non-disaster

Solicitation documentation includes:

- Activity documentation (e.g., contract, review documentation, etc.)
- Requests for quotes, invitations for bids, or requests for proposals;
- Responses to solicitations, such as quotes, bids, or proposals;
- Pre-solicitation independent cost estimates and post-solicitation cost/price analyses on file for review by federal personnel\*
- Documentation of the bid analysis and selection process;
- Methods of procurement - Contract documents and amendments, including required contract provisions; and
- Other documents required by federal regulations applicable at the time a grant is awarded to a recipient.

### Note(s):

- *For the use of noncompetitive procurement proposals under the emergency or exigency exception, non-state entities must document and provide justification for the use of the exigent or emergency exception. See Procurement Under Grants: Under Exigent or Emergency Circumstances for a list of recommended items to be included in the written justification.*



### Resource(s):

- [Procurement Field Manual](#)

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*\*If applicable*



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## Monitoring

- The Desk Review or Site Visit Documentation:
  - Correspondence/letters
  - Compliance Notification\*
  - Corrective actions plan
  - Post Monitoring Letter

### Note(s):

- *Get to know the program managers, program analysts, and award managers to ask questions and schedule appointments for more in-depth assistance, if needed.*



### Resource(s):

- [Preparedness Grants Manual](#)
- [Sample checklist](#)

## Amendments/Revisions\*

- Revised SF-424
- Approval letters
- Copies of requests with justification for:
  - Period of performance (POP) extension
  - Budget revisions
  - Program revisions

### Grant Type

Disaster &  
Non-disaster

### Grant Type

Disaster &  
Non-disaster

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*\*If applicable*



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## Real Property Status Report ([SF 429](#))\*

- This form is used to report real property status or to request agency instructions on real property that was/will be provided as government-furnished property or acquired in whole or in part under federal financial assistance award.

Grant Type

Disaster &  
Non-disaster

## Tangible Personal Property Report ([SF-428](#))\*

- Recipients of federal assistance awards may be required to provide the federal awarding agencies with information concerning property in their custody. This form is intended to assist recipients to provide necessary information when it is required.

Grant Type

Disaster &  
Non-disaster

## Request for Advance or Reimbursement ([SF-270](#))\*

- When a recipient has a specific condition or systems limitation that requires manual reimbursement, the recipient must request payment using an SF-270.

Grant Type

Disaster &  
Non-disaster

## Additional Reports\*

- Recipients should document any additional reports that may be a requirement of their grant program.

Grant Type

Disaster &  
Non-disaster

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*\*If applicable*



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# Closeout

## Final Closeout Reports

- Final Performance Progress Report (PPR)
- Final Federal Financial Report (FFR) (SF-425)
- Tangible Personal Property Report (SF 428)\*
- Biannual Strategy Implementation Report (BSIR)\*
  - Refer to the [BSIR](#) the section for program eligibility.

### Grant Type

Disaster &  
Non-disaster

### Note(s):

- *Recipients must submit a final financial report and a final performance report (i.e., closeout report) within **90-120 days** after the end of the period of performance as required by the terms of the grant award.*



### Resource(s):

- [Submitting a Closeout Report \(Assistance to Firefighters Grant \(AFG\)\)](#)

## Sub-Recipient Closeout

Examples of documents that may be requested include:

- Final request for reimbursement
- Final fiscal report
- Final progress report
- Information for direct recipient to complete final SF-428 and SF-429 for FEMA

### Grant Type

Disaster &  
Non-disaster

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*\*If applicable*



# FEMA

## Qualitative Narrative

- This summary discusses the impact of those accomplishments throughout the entire period of performance (POP) submitted to the respective FEMA Program Analyst, Program Manager or Grants Management Specialist.

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## Disposition of Real Property/Equipment/Supplies\*

- Follow the disposition instructions addressed in:
  - Real Property: [2 CFR 200.311\(c\)](#)
  - Equipment: [2 CFR 200.313\(e\)](#)
  - Supplies: [2 CFR 200.314\(a\)](#)

Grant Type

Disaster &  
Non-disaster

Pre-Award

## Report of Inventions, Patents, and Copyrights\*

- Follow the instructions that is provided by the program guidance.

Grant Type

Disaster &  
Non-disaster

Award

## Closeout Summary Letter

- FEMA will send a closeout letter to the recipient confirming the final federal expenditures for the award.

Grant Type

Disaster &  
Non-disaster

Post Award

Closeout

Audits

*\*If applicable*



# FEMA

# Audits

## Single Audit\*

Required when recipient expends \$750,000 or more in federal grant funds in recipient's fiscal year (refer to [2 CFR 200 Subpart F—Audit Requirements](#)).

Items may include:

- Financial statements
- Schedule of expenditures of federal awards
- Internal control
- Audit Report
  - Audit reports must be uploaded to the Federal Audit Clearinghouse (with the exception of Federally-recognized Indian tribes).
- Corrective Action Plan\*

### Grant Type

Disaster &  
Non-disaster

Recipients must maintain the complete grant file records for **at least 3 years** from the submission of the **final SF-425** in accordance with [2 CFR Section 200.334](#). Please note, there are several exceptions to this rule. For example, records for real property and equipment acquired with federal funds must be retained for 3 years after final disposition.

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\*If applicable



# FEMA